



Caplin & Drysdale, Chartered  
600 Lexington Avenue, 21st Floor  
New York, NY 10022-7619  
212-379-6000 212-379-6001 Fax  
www.caplindrysdale.com

212.379.6060 Direct  
mallison@capdale.com

February 22, 2019

**Via ECF and Federal Express**

Honorable Lewis A. Kaplan, United States District Judge  
Daniel Patrick Moynihan U.S. Courthouse  
500 Pearl Street  
New York, NY 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark  
(SKAT) Tax Refund Litigation, Docket Number 18-md-2865 (LAK)

Dear Judge Kaplan:

The purpose of this letter is to inform you that Defendants in the consolidated cases, as set forth below, filed Answers today with the Court in the dockets for their respective actions. As set forth in our letter, dated February 20, 2019, counsel made good faith effort to comply with Paragraph 1 of the Court's Pretrial Order No. 4, dated October 10, 2018 [ECF Dk. # 2], which requires the filings to be made in the master docket and "spread" to the action it applies to, but was unable to do so. Filing an Answer in the master docket would not allow the filing to be "spread" to the appropriate action to which it related. Counsel for the Defendants contacted the Clerk's Office and the ECF Help Desk and made a formal request for the technical "glitch" to be fixed. On February 21, 2019, counsel followed up with the ECF Help Desk and was informed that this is not a "glitch;" rather the system is set up in a manner that does not allow a "spreading" option when the filing is made under "Answer to Complaint." To ensure that the filed Answers accurately correlate to the appropriate Complaints, counsel filed the Answers in the respective dockets for each of the actions to which they relate.

To comply with the Court's Pretrial Order No. 4, we are attaching the following Answers, filed today, as exhibits to this Letter:

1. Answer to the Complaint by The Atlantic DHR 401K Plan, *SKAT v. The Atlantic DHR 401K Plan et al.*, Docket Number 1:18-cv-04430-LAK;
2. Answer to the Complaint by Doston Bradley, *SKAT v. The Atlantic DHR 401K Plan et al.*, Docket Number 1:18-cv-04430-LAK;



3. Answer to the Complaint by The Bradley London Pension Plan, *SKAT v. The Bradley London Pension Plan et al.*, Docket Number 1:18-cv-04047-LAK;
4. Answer to the Complaint by Doston Bradley, *SKAT v. The Bradley London Pension Plan et al.*, Docket Number 1:18-cv-04047-LAK;
5. Answer to the Complaint by The Busby Black 401K Plan, *SKAT v. The Busby Black 401K Plan et al.*, Docket Number 1:18-cv-04522-LAK;
6. Answer to the Complaint by Doston Bradley, *SKAT v. The Busby Black 401K Plan et al.*, Docket Number 1:18-cv-04522-LAK;
7. Answer to the Complaint by The Canada Rock LLC 401K Plan, *SKAT v. The Canada Rock LLC 401K Plan et al.*, Docket Number 1:18-cv-04531-LAK;
8. Answer to the Complaint by Doston Bradley, *SKAT v. The Canada Rock LLC 401K Plan et al.*, Docket Number 1:18-cv-04531-LAK;
9. Answer to the Complaint by The DMR Pension Plan, *SKAT v. The DMR Pension Plan et al.*, Docket Number 1:18-cv-04049-LAK;
10. Answer to the Complaint by Doston Bradley, *SKAT v. The DMR Pension Plan et al.*, Docket Number 1:18-cv-04049-LAK;
11. Answer to the Complaint by The Dosmon Bly Pension Plan, *SKAT v. The Dosmon Bly Pension Plan et al.*, Docket Number 1:18-cv-05045-LAK;
12. Answer to the Complaint by Doston Bradley, *SKAT v. The Dosmon Bly Pension Plan et al.*, Docket Number 1:18-cv-05045-LAK;
13. Answer to the Complaint by The Houston Rocco LLC 401K Plan, *SKAT v. The Houston Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04050-LAK;
14. Answer to the Complaint by Doston Bradley, *SKAT v. The Houston Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04050-LAK;
15. Answer to the Complaint by The India Bombay LLC 401K Plan, *SKAT v. The India Bombay LLC 401K Plan et al.*, Docket Number 1:18-cv-05057-LAK;
16. Answer to the Complaint by Doston Bradley, *SKAT v. The India Bombay LLC 401K Plan et al.*, Docket Number 1:18-cv-05057-LAK;
17. Answer to the Complaint by The ISDB Pension Plan, *SKAT v. The ISDB Pension Plan et al.*, Docket Number 1:18-cv-04536-LAK;
18. Answer to the Complaint by Doston Bradley, *SKAT v. The ISDB Pension Plan et al.*, Docket Number 1:18-cv-04536-LAK;



19. Answer to the Complaint by The LBR Capital Pension Plan, *SKAT v. The LBR Capital Pension Plan et al.*, Docket Number 1:18-cv-04052-LAK;
20. Answer to the Complaint by Doston Bradley, *SKAT v. The LBR Capital Pension Plan et al.*, Docket Number 1:18-cv-04052-LAK;
21. Answer to the Complaint by The Monin Amper Pension Plan, *SKAT v. The Monin Amper Pension Plan et al.*, Docket Number 1:18-cv-04538-LAK;
22. Answer to the Complaint by Doston Bradley, *SKAT v. The Monin Amper Pension Plan et al.*, Docket Number 1:18-cv-04538-LAK;
23. Answer to the Complaint by The NYC Stanismore Pension Plan, *SKAT v. The NYC Stanismore Pension Plan et al.*, Docket Number 1:18-cv-04541-LAK;
24. Answer to the Complaint by Doston Bradley, *SKAT v. The NYC Stanismore Pension Plan et al.*, Docket Number 1:18-cv-04541-LAK;
25. Answer to the Complaint by The Proper Pacific LLC 401K Plan, *SKAT v. The Proper Pacific LLC 401K Plan et al.*, Docket Number 1:18-cv-04051-LAK;
26. Answer to the Complaint by Doston Bradley, *SKAT v. The Proper Pacific LLC 401K Plan et al.*, Docket Number 1:18-cv-04051-LAK;
27. Answer to the Complaint by The Texas Rocco LLC 401K Plan, *SKAT v. The Texas Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04543-LAK;
28. Answer to the Complaint by Doston Bradley, *SKAT v. The Texas Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04543-LAK;
29. Answer to the Complaint by The KASV Group Pension Plan, *SKAT v. The KASV Group Pension Plan et al.*, Docket Number 1:18-cv-05309-LAK;
30. Answer to the Complaint by Roger Lehman, *SKAT v. The KASV Group Pension Plan et al.*, Docket Number 1:18-cv-05309-LAK;
31. Answer to the Complaint by Svetlin Petkov, *SKAT v. The KASV Group Pension Plan et al.*, Docket Number 1:18-cv-05309-LAK;
32. Answer to the Complaint by The Petkov Management LLC 401K Plan, *SKAT v. The Petkov Management LLC 401K Plan et al.*, Docket Number 1:18-cv-05300-LAK;
33. Answer to the Complaint by Svetlin Petkov, *SKAT v. The Petkov Management LLC 401K Plan et al.*, Docket Number 1:18-cv-05300-LAK;
34. Answer to the Complaint by The Petkov Partners Pension Plan, *SKAT v. The Petkov Partners Pension Plan et al.*, Docket Number 1:18-cv-05299-LAK;





35. Answer to the Complaint by Roger Lehman, *SKAT v. The Petkov Partners Pension Plan et al.*, Docket Number 1:18-cv-05299-LAK;
36. Answer to the Complaint by Svetlin Petkov, *SKAT v. The Petkov Partners Pension Plan et al.*, Docket Number 1:18-cv-05299-LAK;
37. Answer to the Complaint by The SPKK LLC 401K Plan, *SKAT v. The SPKK LLC 401K Plan, et al.* Docket Number 1:18-cv-05308-LAK;
38. Answer to the Complaint by Roger Lehman, *SKAT v. The SPKK LLC 401K Plan et al.*, Docket Number 1:18-cv-05308-LAK;
39. Answer to the Complaint by Svetlin Petkov, *SKAT v. The SPKK LLC 401K Plan et al.*, Docket Number 1:18-cv-05308-LAK;
40. Answer to the Complaint by The SVP 401K Plan, *SKAT v. The SVP 401K Plan et al.*, Docket Number 1:18-cv-05305-LAK;
41. Answer to the Complaint by Roger Lehman, *SKAT v. The SVP 401K Plan et al.*, Docket Number 1:18-cv-05305-LAK;
42. Answer to the Complaint by Svetlin Petkov, *SKAT v. The SVP 401K Plan et al.*, Docket Number 1:18-cv-05305-LAK;
43. Answer to the Complaint by Ackview Solo 401K Plan, *SKAT v. Ackview Solo 401K Plan et al.*, Docket Number 1:18-cv-04900-LAK;
44. Answer to the Complaint by Sean Driscoll, *SKAT v. Ackview Solo 401K Plan et al.*, Docket Number 1:18-cv-04900-LAK;
45. Answer to the Complaint by NYCATX LLC Solo 401K Plan, *SKAT v. NYCATX LLC Solo 401K Plan et al.*, Docket Number 1:18-cv-04898-LAK;
46. Answer to the Complaint by Carl Andrew Vergari, *SKAT v. NYCATX LLC Solo 401K Plan*, Docket Number 1:18-cv-04898-LAK;
47. Answer to the Complaint by Sanford Villa Pension Plan, *SKAT v. Sanford Villa Pension Plan et al.*, Docket Number 1:18-cv-04767-LAK;
48. Answer to the Complaint by Roger Lehman, *SKAT v. Sanford Villa Pension Plan et al.*, Docket Number 1:18-cv-04767-LAK;
49. Answer to the Complaint by The Aston Advisors LLC 401K Plan, *SKAT v. The Aston Advisors LLC 401K Plan et al.*, Docket Number 1:18-cv-04770-LAK;
50. Answer to the Complaint by Roger Lehman, *SKAT v. The Aston Advisors LLC 401K Plan et al.*, Docket Number 1:18-cv-04770-LAK;



51. Answer to the Complaint by The M2F Wellness LLC 401K Plan, *SKAT v. The M2F Wellness LLC 401K Plan et al.*, Docket Number 1:18-cv-04890-LAK;
52. Answer to the Complaint by Mitchell Protass, *SKAT v. The M2F Wellness LLC 401K Plan et al.*, Docket Number 1:18-cv-04890-LAK;
53. Answer to the Complaint by The MPQ Holdings LLC 401K Plan, *SKAT v. The MPQ Holdings LLC 401K Plan et al.*, Docket Number 1:18-cv-04892-LAK;
54. Answer to the Complaint by Mitchell Protass, *SKAT v. The MPQ Holdings LLC 401K Plan et al.*, Docket Number 1:18-cv-04892-LAK;
55. Answer to the Complaint by The Sector 230 LLC 401K Plan, *SKAT v. The Sector 230 LLC 401K Plan et al.*, Docket Number 1:18-cv-04771-LAK;
56. Answer to the Complaint by The Stor Capital Consulting LLC 401K Plan, *SKAT v. The Stor Capital Consulting LLC 401K Plan et al.*, Docket Number 1:18-cv-04434-LAK;
57. Answer to the Complaint by The TKKJ LLC 401K Plan, *SKAT v. The TKKJ LLC 401K Plan et al.*, Docket Number 1:18-cv-04896-LAK; and
58. Answer to the Complaint by Thomas Kertelits, *SKAT v. The TKKJ LLC 401K Plan et al.*, Docket Number 1:18-cv-04896-LAK.

Please be advised that two copies of this letter and each of the filed Answers as set forth above will also be delivered to the Chambers.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mark Allison", is positioned above the typed name.

Mark Allison, Esq.  
*Counsel for the Defendants*  
*Ackview Solo 401K Plan*  
*NYCATX LLC Solo 401K Plan*  
*Sanford Villa Pension Plan*  
*The Aston Advisors LLC 401K Plan*  
*The Atlantic DHR 401K Plan*  
*The Bradley London Pension Plan*  
*The Busby Black 401K Plan*  
*The Canada Rock LLC 401K Plan*  
*The DMR Pension Plan*  
*The Dosmon Bly Pension Plan*  
*The Houston Rocco LLC 401K Plan*



*The India Bombay LLC 401K Plan*  
*The ISDB Pension Plan*  
*The KASV Group Pension Plan*  
*The LBR Capital Pension Plan*  
*The M2F Wellness LLC 401K Plan*  
*The Monin Amper Pension Plan*  
*The MPQ Holdings LLC 401K Plan*  
*The NYC Stanismore Pension Plan*  
*The Petkov Management LLC 401K Plan*  
*The Petkov Partners Pension Plan*  
*The Proper Pacific LLC 401K Plan*  
*The Sector 230 LLC 401K Plan*  
*The SPKK LLC 401K Plan*  
*The Stor Capital Consulting LLC 401K Plan*  
*The SVP 401K Plan*  
*The Texas Rocco LLC 401K Plan*  
*The TKKJ LLC 401K Plan*  
*Roger Lehman*  
*Sean Driscoll*  
*Carl Andrew Vergari*  
*Doston Bradley*  
*Svetlin Petkov*  
*Mitchell Protass*  
*Thomas Kertelits*

cc: Plaintiff's Counsel via ECF.